

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF <u>WELLMAN</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16209200700000 CITY CLERK 316 8TH AVE, PO BOX 129 WELLMAN, IOWA 52356 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	411,121		411,121	395,195
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	411,121		411,121	395,195
Delinquent property taxes	0		0	0
TIF revenues	211,970		211,970	195,000
Other city taxes	159,946	0	159,946	159,508
Licenses and permits	4,422	0	4,422	2,365
Use of money and property	34,941	566	35,507	28,077
Intergovernmental	282,199	0	282,199	323,516
Charges for fees and service	30,618	1,380,527	1,411,145	1,507,050
Special assessments	31,467	0	31,467	22,000
Miscellaneous	55,524	13,091	68,615	28,297
Other financing sources	409,637	297,209	706,846	808,093
Total revenues and other sources	1,631,845	1,691,393	3,323,238	3,469,101
Expenditures and Other Financing Uses				
Public safety	133,369	0	133,369	129,789
Public works	110,833	0	110,833	117,380
Health and social services	0	0	0	0
Culture and recreation	291,072	0	291,072	326,094
Community and economic development	8,545	0	8,545	9,050
General government	120,454	0	120,454	131,925
Debt service	582,690	0	582,690	582,764
Capital projects	45,189	0	45,189	51,500
Total governmental activities expenditures	1,292,152	0	1,292,152	1,348,502
Business type activities	0	1,438,823	1,438,823	1,698,328
Total ALL expenditures	1,292,152	1,438,823	2,730,975	3,046,830
Other financing uses, including transfers out	277,388	329,491	606,879	641,583
Total ALL expenditures/And other financing uses	1,569,540	1,768,314	3,337,854	3,688,413
Excess revenues and other sources over (Under) Expenditures/And other financing uses	62,305	-76,921	-14,616	-219,312
Beginning fund balance July 1, 2015	581,484	425,892	1,007,376	1,726,140
Ending fund balance June 30, 2016	643,789	348,971	992,760	1,506,828

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 1,480,897	Other long-term debt	\$ 910,000
Revenue debt	\$ 2,826,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 36,320		
		General obligation debt limit	\$ 3,229,546

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk Printed name of city clerk Beth VanWinkle Signature of Mayor or other City official (Name and Title)	Telephone →	Area Code 319	Number 646-2154	Date Published/Posted 10/13/2016 Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted Extension Date signed
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WELLMAN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	310,054	26,779					411,121			411,121	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	310,054	26,779					411,121		T01	411,121	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	310,054	26,779				0	411,121			411,121	6			
7	TIF revenues			211,970				211,970		T01	211,970	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	4,307	400		898			5,605		T15	5,605	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	9,420						9,420		T15	9,420	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	920						920		T19	920	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		144,001					144,001		T09	144,001	14			
15	TOTAL OTHER CITY TAXES	14,647	144,401	0	898	0	0	159,946	0		159,946	15			
16	Section B - LICENSES AND PERMITS	4,422						4,422		T29	4,422	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	225	383	87	52			747	566	U20	1,313	18			
19	Rents and royalties	615	30,510					31,125		U40	31,125	19			
20	Other miscellaneous use of money and property	3,069						3,069		U20	3,069	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	3,909	30,893	87	52	0	0	34,941	566		35,507	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants		189					189		B89	189	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	189	0	0	0	0	189	0		189	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WELLMAN						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		174,000					174,000		C46	174,000	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		2,781					2,781		C89	2,781	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	0	176,781	0	0	0	0	176,781	0		176,781	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	16,002						16,002			16,002	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67	Wash Co. Riverboat Grant	7,000						7,000		D89	7,000	67		
68	Wash Co. Riverboat Quarterly Grant		82,227					82,227			82,227	68		
69								0			0	69		
70	Total local grants and reimbursements	23,002	82,227	0	0	0	0	105,229	0		105,229	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	23,002	259,197	0	0	0	0	282,199	0		282,199	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	498,577	A91	498,577	73		
74	Sewer							0	276,309	A80	276,309	74		
75	Electric							0		A92	0	75		
76	Gas							0	522,034	A93	522,034	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	46,146	A81	46,146	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WELLMAN						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	37,461	A80	37,461	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges		782					782		A89	782	99		
100	Park, recreation, and cultural charges		29,836					29,836		A61	29,836	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	0	30,618	0	0	0	0	30,618	1,380,527		1,411,145	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS		31,467					31,467		U01	31,467	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	656	20,961			15,000		36,617	336	U99	36,953	108		
109	Deposits and sales/fuel tax refunds	513						513	11,292	U99	11,805	109		
110	Sale of property and merchandise		13,844					13,844	1,050	U11	14,894	110		
111	Fines	191						191		U30	191	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Reimb/Refunds	4,359						4,359	413		4,772	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	5,719	34,805	0	0	15,000	0	55,524	13,091		68,615	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WELLMAN						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	361,753	558,160	212,057	75,238	15,000	0	1,222,208	1,394,184		2,616,392	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	99,967	NR	99,967	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	27,200	11,734		335,203	35,500		409,637	197,242		606,879	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	27,200	11,734	0	335,203	35,500	0	409,637	297,209		706,846	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	388,953	569,894	212,057	410,441	50,500	0	1,631,845	1,691,393		3,323,238	132		
133												133		
134	Beginning fund balance July 1, 2015	157,383	343,323	1	4,098	36,478	40,201	581,484	425,892		1,007,376	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	546,336	913,217	212,058	414,539	86,978	40,201	2,213,329	2,117,285		4,330,614	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
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150												150		
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158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF WELLMAN		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	48,798						48,798		E62	48,798	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,760						2,760		E89	2,760	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	36,009						36,009		E24	36,009	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,669						1,669		E32	1,669	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	39,706						39,706		E66	39,706	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,958						3,958		E32	3,958	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	469						469		E89	469	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	133,369	0		0	0	0	133,369			133,369	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WELLMAN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	7,245	79,837					87,082		E44	87,082	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		21,051					21,051		E44	21,051	48
49	Traffic control safety — Current operation	2,700						2,700		E44	2,700	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	9,945	100,888		0	0	0	110,833			110,833	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WELLMAN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WELLMAN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	75,974	21,953					97,927		E52	97,927	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	57,785	4,656					62,441		E61	62,441	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		58,144					58,144		E61	58,144	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	600						600		E03	600	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		47,058					47,058		E61	47,058	135
136	Other culture and recreation	13,066	11,836					24,902		E61	24,902	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	147,425	143,647		0	0	0	291,072			291,072	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,500						2,500		E89	2,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	829						829		E29	829	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			5,216				5,216		E89	5,216	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,329	0	5,216	0	0	0	8,545			8,545	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WELLMAN		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	16,469	1,803					18,272		E29	18,272	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	6,568	4,318					10,886		E23	10,886	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	26,149						26,149		E25	26,149	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	15,210	535					15,745		E31	15,745	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,298						11,298		E89	11,298	171
172	Other general government — Current operation	38,104						38,104		E89	38,104	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	113,798	6,656	0	0	0	0	120,454			120,454	176
177	Section G — DEBT SERVICE			181,372	401,318			582,690			582,690	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	181,372	401,318	0	0	582,690			582,690	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	North Park Trails/Concession Stand					19,815		19,815			19,815	184
185	Capital Equip/Office Equip					25,374		25,374			25,374	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	45,189	45,189			45,189	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	45,189	0	45,189			45,189	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	407,866	251,191	186,588	401,318	45,189	0	1,292,152			1,292,152	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WELLMAN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								408,133	E91	408,133	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								223,932	E80	223,932	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation								483,313	E93	483,313	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation								35,918	E81	35,918	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation								4,118	E03	4,118	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation								5,336	E80	5,336	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WELLMAN		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								174,239		174,239	242
243	Enterprise Capital Projects								103,834		103,834	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,438,823		1,438,823	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	407,866	251,191	186,588	401,318	45,189	0	1,292,152	1,438,823		2,730,975	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,500	274,888					277,388	329,491		606,879	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,500	274,888	0	0	0	0	277,388	329,491		606,879	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	410,366	526,079	186,588	401,318	45,189	0	1,569,540	1,768,314		3,337,854	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	61,723	387,138	25,470			40,201	514,532			514,532	264
265	Committed							0			0	265
266	Assigned				13,221	41,789		55,010			55,010	266
267	Unassigned	74,247						74,247			74,247	267
268	Total Governmental	135,970	387,138	25,470	13,221	41,789	40,201	643,789			643,789	268
269	Proprietary								348,971		348,971	269
270	Total ending fund balance June 30, 2016	135,970	387,138	25,470	13,221	41,789	40,201	643,789	348,971		992,760	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	546,336	913,217	212,058	414,539	86,978	40,201	2,213,329	2,117,285		4,330,614	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WELLMAN Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 88,504 M80 M81 M89 \$	Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$						

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	2000 \$	Amount - Omit cents 330,847

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 2,603,000	29U \$	39U \$ 156,000	49U \$	49U \$	49U \$ 2,447,000	49U \$	I91 \$	75,905
2. Sewer utility	19U 424,000	29U	39U 45,000	49U	49U	49U 379,000	49U	I89	7,990
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 41,536	29U	39U 5,216	49U	49U 36,320	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. Debt Refund A	19U 695,000	29U	39U 1,250,000	49U 570,000	49U	49U	49U	I89	13,900
11. 2011 Infrastructure	19U 1,075,000	29U	39U 165,000	49U	49U	49U	49U 910,000	I89	37,903
12. Parkside	19U 1,003,362	29U	39U 96,869	49U 910,897	49U	49U	49U	I89	25,798
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	5,841,898	0	1,718,085	1,480,897	36,320	2,826,000	910,000		161,496
B. Short-term debt									
Outstanding as of JULY 1, 2015				61V \$	Amount - Omit cents				
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	64,590,921	x .05 = \$	3,229,546		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$	992,760			992,760			
REMARKS									